
REPORT DIGEST

DIXON CORRECTIONAL CENTER

COMPLIANCE AUDIT
For the Two Years Ended:
June 30, 1996

Summary of Findings:

Total this audit	3
Total last audit	1
Repeated from last audit	0

Release Date:



State of Illinois
Office of the Auditor General

WILLIAM G. HOLLAND
AUDITOR GENERAL

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SYNOPSIS

- ◆ The Center's manual timekeeping system produces errors. In 7 of 25 payroll accrual records tested for compensatory time there were errors, and in one of 25 payroll disbursements tested there was an error.

{Financial Information and Activity Measures are summarized on the reverse page.}

ILLINOIS DEPARTMENT OF CORRECTIONS
DIXON CORRECTIONAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1996

EXPENDITURE STATISTICS	FY 1996	FY 1995	FY 1994
! Total Expenditures (All Funds)	\$30,712,196	\$28,968,561	\$28,028,074
Personal Services.....	\$19,730,337	\$18,676,779	\$17,742,655
% of Total Expenditures	64.2%	64.5%	63.3%
Average No. of Employees	553	540	545
Average Salary Per Employee.....	\$35,679	\$34,587	\$32,555
Inmate Compensation (If Applicable).....	\$461,926	\$450,793	\$433,830
% of Total Expenditures.....	1.5%	1.6%	1.5%
Other Payroll Costs (FICA, Retirement)	\$2,387,882	\$2,113,486	\$1,992,396
% of Total Expenditures	7.8%	7.3%	7.1%
Contractual Services.....	\$4,816,409	\$4,557,418	\$4,817,853
% of Total Expenditures	15.7%	15.7%	17.2%
All Other Items.....	\$3,315,642	\$3,170,085	\$3,041,340
% of Total Expenditures	10.8%	10.9%	10.9%
! Cost of Property and Equipment.....	\$77,794,020	\$74,494,858	\$72,587,657

SELECTED ACTIVITY MEASURES	FY 1996	FY 1995	FY 1994
! Average Number of Inmates	1,915	1,969	1,799
! Ratio of Correctional Officers to Inmates.....	1/4.83	1/5.07	1/4.35
! Cost Per Year Per Inmate	\$15,963	\$14,674	\$15,580
! Rated Inmate Capacity	1,206	1,206	1,206
! Approximate Square Feet Per Inmate	44	42	45

CENTER WARDEN(S)
During Audit Period: Odie Washington (July 1994 - January 1995); Keith Nelson (January 1995 - December 1996) Currently: Lamark Carter (December 1996)

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

MANUAL TIMEKEEPING SYSTEM PRODUCED ERRORS

**Errors resulted in both
underpayments and
overpayments**

Errors were made in the manually prepared payroll timekeeping system. In 7 of 25 payroll accruals tested for compensatory time, there were miscalculations resulting in overpayments of \$42.59 and underpayments of \$95.33. In payroll disbursements, one of 25 records tested contained an error resulting in an overpayment of \$133.52.

We recommended the Center recoup overpayments, enforce cutoff dates for authorization forms so time sheets do not have to be revised, and add another level of review. We noted that a computerized timekeeping system would help alleviate mathematical errors.

The Center concurred with the recommendations. The Center response stated that the payroll overpayment had been recovered; that a cutoff date had been implemented; and that other levels of review had been established.

OTHER FINDINGS

The remaining two findings were less significant. They dealt with segregation of duties and inventory counting procedures. They are being given appropriate attention by the Center. We will review progress toward implementing all recommendations in our next audit.

AUDITORS' OPINION

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed-upon procedures with respect to the accounting records of the Center to assist our single

audit of the entire Department. Financial statements for the Department will be presented in the single audit report.

WILLIAM G. HOLLAND, Auditor General

WGH:KMC:pp

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Martin and Shadid, Certified Public Accountants, P.C.

